Applicants must provide copies of driver's license or other governmental issued photographic identification with application. (Businesses registering by mail should allow up to 8 weeks before receiving temporary license.)

# **NEW BUSINESS TAX APPLICATION**

CITY OF ATLANTA, BUSINESS TAX DIVISION

# THIS LICENSE EXPIRES IN 30 DAYS FOR CITY OF ATLANTA USE ONLY

55 TRINITY AVENUE, SUITE 1350, SW ATLANTA, GEORGIA 30303 • PH: 40 PLEASE TYPE OR PRINT WITH BALLPOINT PEN							ORGIA 30	404-330-6270	ACCOUNT NO.	BUSINESS TAX CLASS NUMBER STD.	IND. CL. NO. INITIALS/DATE	
					M	ONTH	DAY	YEAR	EMPLO	YEES	ESTIMATED GROSS REVENUE FROM START	DATE OF NEW BUSINESS TO DECEMBER 31ST
1.			STARTE	NEW BUSINESS	S (NEW)							
	\$500.00 FAILU	RE TO REN	EW BY FEB	RUARY 15 LA	ATE FEE OI	RDINA	NCE 04-O-	1810.				
HAVE YOU EVER OPERATED A BUSINESS IN THE CITY OF ATLANTA? YESNO DATE IN								DATE INCORPORATED				
2.	BUSINESS NAME/DBA STREET ADDRESS (Physical						ET ADDRE	ESS (Physica	I Location, Apt., Ste., I	Etc.)	CITY, STATE ZIP CODE	TELEPHONE NO. Area Code ( )
3.	BUSINESS NAME IF DIFFERENT THAN LINE 2 (corporation name)					MAILING ADDRESS (Apt., Ste., Etc.)				CITY, STATE ZIP CODE	TELEPHONE NO. Area Code ( )	
4.	P	PARTNERSHIP CORP, GA		GA NAME C	NAME OF OWNER(S)				RESIDENCE	RESIDENCE ADDRESS	CITY, STATE ZIP CODE	TELEPHONE NO. Area Code (
	CIRCLE ONE S	OLE OWNER	R OTHE		SECURITY #							Area code (
5.	OFFICER OR	TITLE	N/	AME					RESIDENCE .	ADDRESS	CITY, STATE ZIP CODE	TELEPHONE NO. Area Code ( )
	PARTNER		SC	CIAL SECURIT	Y #							Ì
6.	OFFICER OR	TITLE	N/	AME					RESIDENCE	ADDRESS	CITY, STATE ZIP CODE	TELEPHONE NO. Area Code ( )
	PARTNER		SC	CIAL SECURIT	Y #							
7.	FEDERAL TA	FEDERAL TAX ID # 8. STATE TAX ID #						8A. IS THIS A	8A. IS THIS A RESIDENTIAL BUSINESS? TYES NO (PLEASE CHECK ONE. DO NOT LEAVE BLANK)			
9.	SALES TAX ID #							8B. BUSINES	8B. BUSINESS E-MAIL:			
10.	CERTIFICATION: THE INFORMATION HEREIN IS REQUIRED BY SECTION 30-68 1995 CODE OF ORDINANCES OF THE CITY OF ATLANTA, GEORGIA  IN CASE OF AN EMERGENCY, YOU MUST PROVIDE CONTACT INFORMATION; NAMEPHONE NO											
11.											PHONE NO _ TELEPHONE NO. ( )	
								-			TITH DOMINATE BUSINESS ACTIVITY	
12.	(EXPLAIN TYF		,									
13.	ACCORDING TO THE CLASSIFICATION INDEX OF THE BUSINESS TAX ORDINANCE, CITY OF ATLANTA, GEORGIA; THE UNDERSIGNED CERTIFIES THAT HE/SHE IS THE PERSON DULY AUTHORIZED BY THE BUSINESS HEREIN NAMED TO FILE THIS REGISTRATION AND APPLICATION FOR A LICENSE, INCLUDING THE ACCOMPANYING SCHEDULES AND STATEMENTS, AND THAT THE SAME ARE TRUE, CORRECT AND COMPLETE.											
14.												
15.	PARTNER SIG	NATURE	X									
	CITY OF ATLANTA ZONING DIVISION USE ONLY  3 <sup>RD</sup> FLOOR, SUITE 3900											
	ZONING APPROVAL///											
	CONDITIONS											
	LOT	LOT DISTRICT ZONING DISTR BY DATE										

# TAX RATE STRUCTURE

## GENERAL INFORMATION FOR ALL APPLICANTS

All businesses located **inside** the City of Atlanta are required to possess a current license. The license fee is based upon Taxable Gross Revenue. Licenses are issued on a calendar year basis. The current year's fee is based upon the estimates of gross revenue and is adjusted when you apply for a renewal license. The fee is computed by the city, based upon information provided on the application. A bill will be sent for the amount due. **THOUGH THE CITY CALCULATES THESE FEES, DETAILS ON THE CLASS AND RATE SCHEDULE ARE AS FOLLOWS:** (SUBJECT TO CHANGE)

### ANNUAL REGISTRATION FEE - \$75.00

Tax Class	Flat Rate \$0 - \$10,000	Tax Rate Per \$1,000
1	\$50.00 PLUS	.60
2	\$50.00 PLUS	.75
3	\$50.00 PLUS	.85
4	\$50.00 PLUS	1.10
5	\$50.00 PLUS	1.40
6	\$50.00 PLUS	1.65
7	\$50.00 PLUS	1.90
8	\$50.00 PLUS	2.15

## **AND \$25.00 PER EMPLOYEE**

BUSINESS LICENSES ARE NOT TRANSFERABLE, and a change in ownership is considered to be the termination of one business and the establishment of another. Because of this, a new Business Tax Return must be filed by the new owner of the business, and a final return must be filed by the former owner.

The ordinance requires a SEPARATE LICENSE FOR EACH LOCATION, at which you engage in business inside the City of Atlanta.

The information requested on the Business Tax Return is required in accordance with the Code of Ordinances of the City of Atlanta. IT IS IMPORTANT TO NOTE THAT ALL BUSINESSES ARE SUBJECT TO AUDIT BY THE DEPARTMENT OF FINANCE.

## **INFORMATION FOR NEW BUSINESSES**

In registering your business, it is *most important* to carefully note on the return form the Starting Date of the business inside the City of Atlanta, and the estimated total dollar volume in Georgia (or Atlanta) from the start date to the end of the calendar year (December 31st).

Any new business which begins on or before January 1<sup>st</sup>, shall register and make application for a Business/Occupational Tax Return before engaging in business. Businesses failing to apply for a Business/Occupational Tax Return on or before the business commencement date will be penalized.

There is an annual seventy-five dollar (\$75.00) Registration fee for each new Business Tax Return. This fee for a new business must be enclosed with the tax return. (This fee is to be paid in guaranteed funds). THE ANNUAL REGISTRATION FEE IS NON-REFUNDABLE. NO COMPANY OR PERSONAL CHECK WILL BE ACCEPTED.

## INFORMATION REGARDING ANNUAL RENEWAL OF LICENSE

Business Licenses are issued on a calendar year basis and must be renewed each year. Renewals are due on or before February 15<sup>th</sup> of each year. A penalty is assessed for not filing timely. **DO NOT SEND FEE WITH RENEWAL APPLICATION.** You will be billed for the license fee. Businesses who have not filed by the due date will receive a Failure to File Notice. **IT IS YOUR RESPONSIBILITY TO BE AWARE OF AND TO COMPLY WITH RENEWAL PROCEDURES.** Please contact the Business Tax Division if a renewal application is not received.

## INFORMATION REGARDING FINALIZATION/CLOSING OF THE BUSINESS

In finalizing your business in Atlanta, it is IMPORTANT TO NOTE ON THE RETURN THE DATE OF TERMINATION, and THE ACTUAL DOLLAR VOLUME IN GEORGIA or (ATLANTA) FROM START DATE TO FINAL OR CLOSING DATE.

<sup>\*\*</sup>Business/Occupational Tax Return sometimes referred to as Business License Return